

§ 70.333

payment of any tax imposed thereunder, shall, upon conviction thereof, be fined not more than \$1,000, or imprisoned not more than 6 months, or both.

(26 U.S.C. 7209)

§ 70.333 Offenses by officers and employees of the United States.

Any officer or employee of the United States acting in connection with any provisions of 26 U.S.C. enforced and administered by the Bureau required to make a written report under the provisions of 26 U.S.C. 7214(a)(8) shall submit such report to the appropriate TTB officer.

(26 U.S.C. 7214)

[T.D. ATF-301, 55 FR 47653, Nov. 14, 1990, as amended by T.D. ATF-450, 66 FR 29028, May 29, 2001]

Subpart E—Procedural Rules Relating to Alcohol, Tobacco, Firearms, and Explosives

SOURCE: T.D. ATF-251, 52 FR 19325, May 22, 1987, unless otherwise noted. Redesignated by T.D. ATF-301, 55 FR 47653, Nov. 14, 1990.

PROVISIONS RELATING TO DISTILLED SPIRITS, WINES, AND BEER

§ 70.411 Imposition of taxes, qualification requirements, and regulations.

(a) *Imposition of taxes.* Subchapter A of Chapter 51 of the IRC imposes taxes on distilled spirits (including alcohol), wine and beer.

(b) *Qualification requirements.* Distillers, winemakers, brewers, warehousemen, rectifiers, bottlers, dealers in specially denatured alcohol, users of tax-free and specially denatured alcohol, and wholesalers and importers of liquors, are required to qualify with TTB usually by filing notice or application and bond with, and procuring permit from, the appropriate TTB officer. Dealers in alcohol products fit for beverage use and manufacturers of nonbeverage products who claim drawback under section 5114 of the Internal Revenue Code must register. Detailed information respecting such qualification and registration, including the forms to be used and the procedure to be followed, is contained in the respec-

27 CFR Ch. I (4-1-14 Edition)

tive regulations described in paragraph (c) of this section.

(c) *Regulations.* The procedural requirements with respect to matters relating to distilled spirits, wines, and beer which are within the jurisdiction of TTB are published in the regulations described in this paragraph. These regulations contain full information as to the general course and method by which the functions concerning liquors are channeled and determined, including the nature and requirements of formal and informal procedures, the forms, records, reports, and other documents required, and the contents of applications, notices, registrations, permits, bonds, and other documents. Forms prescribed by this part are available as provided in § 70.2(b). The following is a brief description of the several regulations arranged according to the principal subjects and operations concerned:

(1) *Establishment and operation of distilled spirits plants.* Part 19 of title 27 CFR contains the regulations relating to the location, qualification, construction, arrangement, equipment, and operations (including activities incident thereto) of distilled spirits plants for the production and/or warehousing (including denaturation), and bottling (including bottling in bond) of distilled spirits. Part 19 also contains the regulations relating to distilled spirits for fuel use and the production of vinegar by the vaporizing process.

(2) *Miscellaneous liquor transactions.* Part 29 of 27 CFR contains miscellaneous regulations relative to the manufacture, removal, and use of stills and condensers, and to the notice, registration, and recordkeeping requirements therefor.

(3) [Reserved]

(4) *Gauging of distilled spirits.* Part 30 of title 27 CFR contains the regulations that prescribe the gauging instruments, and methods or techniques to be used in measuring distilled spirits (including denatured spirits). Tables are provided for use in making the necessary computation from gauge data.

(5) *Rules of practice in permit proceedings.* Part 71 of title 27 CFR contains the rules governing the procedure and practice in connection with the